

PALMER & DODGE LLP

111 HUNTINGTON AVENUE AT PRUDENTIAL CENTER
BOSTON, MA 02199-7613

RUTH T. DOWLING
617.239.0657
rdowling@palmerdodge.com

March 26, 2004

By Messenger

Mary L. Cottrell, Secretary
Department of Telecommunications and Energy
One South Station, 2nd Floor
Boston, MA 02110

RE: Docket No: MA 04-33

Dear Ms. Cottrell:

Enclosed for filing is AT&T of New England, Inc.'s Response to the Motions to Dismiss Filed by the CLEC Coalition and Sprint.

Please acknowledge receipt of the foregoing by date stamping a copy of this letter and returning it to the waiting messenger. Thank you.

Very truly yours,

Ruth T. Dowling

enclosure